

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE & RENEWAL

***LICENSE REQUIRED BEFORE OPERATING***

Be sure to read instructions on reverse side before filling out this form.

\$5.00 fee must accompany this application

☐ New Application Renewal License #

PLEASE TYPE OR PRINT CLEARLY

- |   |                           |   |
|---|---------------------------|---|
| 1 | BUSINESS NAME             |   |
| 2 | NAME OF ENTITY            | <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div> <b>\$5.00 FEE</b> |
| 3 | MAILING ADDRESS           |   |
| 4 | MAILING ADDRESS CONTINUED |   |
| 5 | CITY OR TOWN              |   |

6a Type of Legal Organization:  
☐ ① Proprietorship  
☐ ② Corporation  
☐ ③ Partnership  
☐ ④ Fiduciary  
☐ ⑤ Non-Profit

6b LLC Taxed as:  
☐ ① Proprietorship  
☐ ② Corporation  
☐ ③ Partnership  
**Complete either 6(a) or 6(b) but not both.**

7 Federal Employer Identification Number of the above operation: **FEIN**  (Do Not Enter SSN Here)

8 If you have not entered a FEIN on line 7 above, under what social security number or department identification number will your business taxes for this operation be filed? **SSN:**  or **DIN:**

9 List individual owner, partners, members or managing member (see instructions) or president and treasurer:

PRINT NAME	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS
TITLE		CITY/TOWN, STATE, ZIP CODE
PRINT NAME	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS
TITLE		CITY/TOWN, STATE, ZIP CODE
PRINT NAME	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS
TITLE		CITY/TOWN, STATE, ZIP CODE

10	Contact Person if other than above	PRINT NAME	TITLE
11	Cellular # (    )	Business # (    )	Residence Telephone # (    )

12	Physical Business Address in NH	STREET, CITY, ZIP CODE
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13	Proposed opening date	(Required) for new application)	14	Type of business activity
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15 Check here if you serve.... ☐ Food ☐ Alcoholic Beverages Number of Seats in Restaurant and/or Lounge

16 Check here if you rent.... { ☐ Sleeping Accommodations { ☐ Function Rooms { ☐ Motor Vehicles  
☐ Number of Rooms { ☐ Number of Seats in Function Room

17 Check here if you are requesting permission to file returns on a seasonal basis (less than twelve returns per year).

If yes what months will the business operate?

18	Prior business name		Prior Owner(s)	
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FOR DRA USE ONLY

I hereby certify that the above given information is true and correct and in conformity with applicable state laws.

**X**

SIGNATURE (IN INK) OF TAXPAYER

DATE \_\_\_\_\_

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PRINT SIGNATORY NAME & TITLE

Make checks payable to State of New Hampshire

MAIL TO: NH DRA  
COLLECTION DIVISION  
PO BOX 454  
CONCORD, NH 03302-0454

FOR DRA USE ONLY

License Number

Date Issued

## Filing Requirements

☐ \$5.00 FEE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR MEALS & RENTALS TAX OPERATORS  
LICENSE & RENEWAL (RSA 78-A:4)**  
GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	Each operator shall obtain a license from the Department for each place of business within the state where it operates a hotel, sells taxable meals, or rents motor vehicles. The license remains valid until the business ceases operation, a change in ownership occurs, the license is revoked or suspended by the Department or the license expires. The license shall be conspicuously posted in a public area upon the premises to which it relates.
<b>WHEN TO FILE</b>	A New Hampshire Meals & Rentals Tax License must be obtained prior to the start of business and renewed by June 30 of each odd-numbered year. File this form at least 30-days prior to the start of business or the expiration date, of the existing license.
<b>WHERE TO FILE</b>	Mail to: NH DRA, PO Box 454, Concord, NH 03302-0454.
<b>LICENSE FEE</b>	The fee for an original license or timely license renewal is \$5. The fee shall be paid with the license application. Make check or money order payable to the STATE OF NEW HAMPSHIRE.
<b>NEED HELP</b>	If you have any questions regarding the Meals and Rentals Tax, the TELEFILE System or the E-FILE System, Central Taxpayer Services is available between 8:00 am and 4:30 pm, Monday through Friday (603) 271-2191.
<b>ELECTRONIC FILER</b>	Any operator that does not choose to file electronically shall forfeit any amounts retained pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with under \$25,000 in meals and rentals taxable revenue in the prior calendar year.
<b>Incomplete applications will be returned to the applicant and will result in a delay in issuing. Some common omissions/errors are:</b> <ul style="list-style-type: none"> <li>* Application is incomplete or illegible</li> <li>* The application is not signed</li> <li>* Missing payment</li> <li>* Entering the president's name rather than corporation name on Line 2</li> </ul>	
<b>Request Type</b>	Check the appropriate box to indicate if this is an application for a new license or a renewal of an existing license. If this is an application for renewal, provide your current six digit license number issued by the Department.
<b>Line 1</b>	Type or Print Business/Trade Name.
<b>Line 2</b>	Type or Print the business entity name (Corporation, Partnership, or Proprietor's Name).
<b>Line 3</b>	Type or Print the mailing address - abbreviate when possible.
<b>Line 4</b>	Type or Print the Post Office Box, Rural Route number, etc.
<b>Line 5</b>	Type or Print the City or Town, State and Zip code.
<b>Line 6a</b>	Check the type of legal organization if other than a Limited Liability Company (LLC).
<b>Line 6b</b>	If this operation is a Limited Liability Company (LLC) show whether the entity is taxed as a proprietorship, corporation or partnership.
<b>Line 7</b>	Type or print the Federal Employer Identification Number. If applied for, enter "applied for" and notify the Department when received.
<b>Line 8</b>	Type or print the Social Security Number or Department Identification Number (DIN) under which your business taxes for this operation will be reported.
<b>Line 9</b>	List the names, titles, social security numbers and home addresses of the individual owners (Proprietorships), partners (Partnerships), members/managing members (Limited Liability Companies), president/treasurer and anyone else in a managerial capacity (Corporations). If additional space is needed, attach a schedule detailing the same information. A managing member is an owner who is actively involved in the daily operations of the Limited Liability Company.
<b>Disclosure of SSN:</b>	Disclosure of your Social Security Number is mandatory under Department of Revenue Administration Rule 708.04(c)(5). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. 405(c)(2)(C)(i). The tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by NH RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.
<b>Line 10</b>	Enter the designated person to contact regarding licensing, returns, or payments with a telephone number if different than the number on line 11.
<b>Line 11</b>	Provide the business, cellular and home telephone numbers.
<b>Line 12</b>	Type or Print the actual address where the business is located. For example, "1 Main St., Manchester, NH".
<b>Line 13</b>	Enter the proposed opening date of the business. NOTE: This license is required prior to commencing operations.
<b>Line 14</b>	Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent and caterer, etc.). Note: If catering is provided, as well as other business activities a separate license is required for the catering.
<b>Line 15</b>	Check all applicable items served by this business. Indicate number of seats in restaurant and/or lounge.
<b>Line 16</b>	Check appropriate box(es) to indicate if the business provides sleeping accommodations (indicate number of rooms), function rooms (indicate number of seats), or motor vehicle rentals.
<b>Line 17</b>	If this is a seasonal business indicate the months it will be operated. If the operator desires to file tax returns on a seasonal basis that is less than twelve returns per year, check the appropriate block. Monthly filing will be required unless seasonal permission is granted. A return is required for each month of the filing status, whether there is tax due or not.
<b>Line 18</b>	In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).
<b>Signature</b>	The signature and title, in ink, of the person who is certifying the application information is required on all forms. You certify that the given information is true and correct and in conformity with applicable state laws.